Docket No.: A-504b

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first, and sole inventor (if only one name is listed below) or a joint inventor (if plural names are listed below) of the invention entitled

Method for Preventing and Treating Hearing Loss Using Sensorineurotrophic Compounds

which is described and claimed in the specification which:

was filed on	<u> </u>
as Application Serial No. and was amended on	(if applicable)

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, § 1.56 (a).

I hereby claim foreign priority benefits under Title 35, United States Code, § 119(a) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

	PRIOR FOR	EIGN APPLICATION(S)	
Country	Application Number	Filing Date (day, month, year)	Priority Claimed

I hereby claim the benefit under Title 35, United States Code, § 119(e) of any United States provisional application(s) listed below.

Application	Filing Date
Number	(day, month, year)
60/059,905	24 September 1997
60/059,963	25 September 1997

Docket No.: A-504b

DECLARATION AND POWER OF ATTORNEY (cont'd)

I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s) listed below and, insofar as the subject matter of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, § 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, § 1.56(a) which occurred between the filing date of the prior application and the filing date of this application:

PRIOR U	J.S. APPLICATIONS	
APPLICATION SERIAL NO.	FILING DATE	STATUS

<u>Power of Attorney</u>: As a named inventor I hereby appoint the following attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

Ron K. Levy, Registration No.: 31,539; Steven M. Odre, Registration No.: 29,094; and said attorneys to have in addition full power of revocation, including the power to revoke any power herein granted.

Please send all future correspondence to:

Direct Telephone Calls To:

U.S. Patent Operations/RKL
Dept. 430, M/S 27-4-A
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Thousand Oaks, California 91320-1789

Ron K. Levy Attorney for Applicant Registration No.: 29,094 Phone: (805) 447-2205

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

or First Inventor:	Ella Magal		
Inventor's Signature:	Date: September 22, 1998		
Residence and Post Office Address:	3022 Windrift Court, Thousand Oaks California 91360		
Citizenship:	(Address, City, State, Zip Code, Country)		